

# 2005 Application for Extension of Time to File the Arizona Annual Payment Withholding Tax Return

## Arizona Form A1-APR EXT

Obtain additional information or assistance, and tax forms and instructions, by contacting one of the numbers listed below:

Phoenix	(602) 255-2060
From area codes 520 and 928, toll-free	(800) 843-7196
Form Orders	(602) 542-4260
Hearing impaired TDD user	
Phoenix	(602) 542-4021
From area codes 520 and 928, toll-free	(800) 397-0256
Recorded Tax Information	
Phoenix	(602) 542-1991
From area codes 520 and 928, toll-free	(800) 845-8192

Visit our Web site at: [www.azdor.gov](http://www.azdor.gov)

**Election to not withhold in December now available to employers.** Senate Bill 1238 (Chapter 311), as enacted by the legislature and signed by Governor Napolitano, amends Arizona's withholding statutes to provide a voluntary election by employers to not withhold Arizona taxes from employee compensation paid during the month of December. For 2005, this election must be made by October 1; for any subsequent year, the election must be made by July 1 of that year.

### General Instructions

#### Use of Form

The Form A1-APR EXT is used to request an extension of time to file the annual payment withholding tax return, Form A1-APR. ARS § 43-412 provides that the Department of Revenue may grant an extension of time to file the Form A1-APR upon a showing of good cause by the employer.

The Form A1-APR requires the employer to file the federal Forms W-2, W-2c, W-2G, and 1099-R (if the Forms W-2G and 1099-R include Arizona withholding) to the Department of Revenue as an integral part of the reconciliation required by ARS § 43-412. Therefore, an extension of time to file the Form A1-APR is also an extension of time to file the federal Forms W-2, W-2c, W-2G, and/or 1099-R associated with that return.

#### When to File Form A1-APR EXT

The Form A1-APR is due on or before February 28 of the year following the close of the calendar year being reported. If the due date falls on a Saturday, Sunday, or legal holiday, the due date is extended to the next day that is not a Saturday, Sunday, or legal holiday.

The employer should file the extension application as soon as

the employer knows that an extension of time to file is necessary. BE SURE TO MAKE A COPY OF THE EXTENSION APPLICATION BEFORE SENDING IT TO THE DEPARTMENT. THE COPY IS REQUIRED TO BE ATTACHED TO THE A1-APR WHEN IT IS FILED. The extension application must be postmarked on or before the due date of the Form A1-APR. An extension cannot be granted if the extension application is postmarked after the due date of the Form A1-APR.

#### Payment of Tax

The entire amount of tax is due on or before February 28, 2006, the original due date of the Form A1-APR. The annual withholding payment must be remitted with the extension application.

#### Mailing Form A1-APR EXT

Send the original Form A1-APR EXT to:

Arizona Department of Revenue  
PO Box 29009  
Phoenix AZ 85038-9009

#### Form A1-APR EXT Extension Period

If the extension application is approved, the extension will be granted for 30 days from the original due date of the Form A1-APR.

#### How to Request an Additional Extension

The employer may request an additional 30 day extension of time to file the Form A1-APR. The employer makes the request by submitting a letter to the Department of Revenue and attaching a copy of the Form A1-APR EXT for the initial extension period.

Mail the letter to:

Arizona Department of Revenue  
PO Box 29009  
Phoenix AZ 85038-9009

The application for an additional extension of time to file the Form A1-APR must be postmarked **before the end of the initial extension period.**

#### Approval or Denial of Extension Application(s)

Applications for extensions of time to file the Form A1-APR are **NOT** automatically granted. Approval or denial is based on administrative criteria and guidelines.

The department will notify the employer by letter if the extension application is denied.